

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK**

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SPRING HOMES LLC,

Plaintiff,

-against-

JEANETTE RIVERA, NEW YORK STATE
DEPARTMENT OF TAXATION & FINANCE,
THE UNITED STATES OF AMERICA
INTERNAL REVENUE SERVICE, NEW
YORK CITY PARKING VIOLATIONS
BUREAU, NEW YORK CITY
ENVIRONMENTAL CONTROL BOARD, AND
THE NEW YORK CITY TRANSIT
ADJUDICATION BUREAU,

Defendants.
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FILED
IN CLERK'S OFFICE
U.S. DISTRICT COURT E.D.N.Y.

★ SEP 30 2016 ★

BROOKLYN OFFICE

**ORDER
14-CV-6605 (NG)(PK)**

GERSHON, United States District Judge:

Finding no clear error in the unopposed Report and Recommendation ("R&R") of Magistrate Peggy Kuo dated August 16, 2016 regarding the entry default judgment and the scope of relief awarded to plaintiff Spring Homes LLC ("Spring Homes"), I adopt the R&R. Judge Kuo has carefully reviewed and explained the applicable considerations in resolving the issues raised by the motion.

As recommended by Judge Kuo, default judgment shall be entered against defendants Jeanette Rivera and the New York State Department of Taxation & Finance ("the Tax Department"). Plaintiff is awarded \$502,788.01 against defendant Rivera, consisting of \$373,847.55 in outstanding principal and \$128,940.46 in interest. Plaintiff is also awarded \$53.77 per diem against defendant Rivera running from July 26, 2016 through the date of entry of judgment. The Tax Department being in default in this action, any lien subordinate to the foreclosing mortgage which is held by the Tax Department is extinguished.

For the reasons set forth in the R&R, the motion for default judgment against defendants New York City Parking Violations Bureau ("PVB"), New York City Environmental Control Board ("ECB"), and New York City Transit Adjudication Bureau ("TAB") is denied. Furthermore, as the Complaint fails to state a claim against these defendants, they are dismissed from this action. As requested by plaintiff and recommended by Judge Kuo, John Does 1-12 are also dismissed from this action.

I adopt Judge Kuo's recommendation that a referee be appointed to manage the sale of the property at issue and order that the plaintiff shall propose a referee within fourteen days of the entry of default judgment. If no referee is proposed, the court will appoint a referee of its choosing. I respectfully refer this matter back to Judge Kuo for oversight of any further proceedings regarding the appointment of a referee or management of the sale of the property.

This matter is also respectfully referred back to Judge Kuo for determination of the status of the remaining defendant, the United States of America Internal Revenue Service, which has appeared in this action but which has not responded to the Complaint.

The Clerk of Court is directed to enter judgment accordingly.

SO ORDERED.

/s/ Nina Gershon

NINA GERSHON
United States District Judge

Dated: September 29, 2016
Brooklyn, New York